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Current Topics.

The Ministry of Health and Speed Limits.

ORDERS by the Local Government Board imposing speed limits for motor cars under section 9 of the Motor Car Act, 1903, have been familiar, but we see by a notice in the *London Gazette* of the 19th inst., relating to part of a road near Peterborough, that they are now being made by the Ministry of Health. This illustrates the very wide powers which that Ministry possesses. Under the Ministry of Health Act, 1919, it takes in a mass, among other powers, all the powers and duties of the Local Government Board. In the original Bill certain powers which did not appear to have any immediate connection with health, such as the regulation of steam whistles and motor cars, were to be retransferred to other Government Departments. The Schedule specifying these matters was afterwards struck out, and the Act allows generally of the retransfer from the Ministry of Health to other departments of powers and duties which appear "not to relate to matters affecting or incidental to the health of the people." Possibly the Ministry take the view that speed limits very intimately concern the health of the pedestrian part of the people; at any rate, the power of imposing speed limits has not yet been retransferred. And steam whistles, in a lesser degree, are subject to similar considerations. But if the Ministry of Health is going to abate all the worries and nuisances of life it will be a busy—and valuable—Department.

The Powers of the Ministry of Transport.

THE SAME wide powers of transfer and retransfer are conferred on the Minister of Transport by the Ministry of Transport Act, 1919. The Minister takes over, as from a date or dates fixed by Order in Council, all powers and duties of any Government Department in relation to—(a) railways, (b) light railways, (c) tramways, (d) canals, waterways and inland navigations, (e) roads, bridges and ferries, and vehicles and traffic thereon, (f) harbours, docks and piers; but particular powers and duties may be excepted from the transfer. From Orders in Council which we print elsewhere it will be seen that the powers and duties of the Board of Trade, the Ministry of Health, and the Road Board were transferred to the Minister of Transport on the 23rd inst., and as to the Road Board there are no exceptions; so apparently that Department ceases to exist. But as to the Board of Trade and the Ministry of Health there are important exceptions. The Board of Trade retains its powers under the Lands Clauses Acts and the Railway Companies Act, 1867, s. 36 (purchase of land); and under certain sections of the Railway and Canal Traffic Act, 1888, as to the Railway Commissioners and their jurisdiction, and sections 5 and 13 of the Light Rail-

ways Act, 1896, relating to advances and the purchase of land; also certain powers and duties relating to navigation. And the Ministry of Health retains any powers in respect of giving sanction to borrowing by local authorities, and in respect of housing, which relate to the specified transport matters and would otherwise be included in the general transfer. The parcelling out of statutory duties among the various new or continuing Departments seems to be a matter of some complexity; and incidentally we may remark that the unusual mass of legislation of the past session is not unlikely to have an effect in increasing the work of the Courts.

The Locking-up of Juries.

THE LETTER from Sir HARRY POLAND to the *Times* (19th inst.) has called attention to the inconvenience of the restriction in the Juries Detention Act, 1897, which prevents juries being allowed to separate in cases of murder, treason or treason felony. The rule of non-separation is not, as was held in *Crippen's case* (1911, 1 K. B. 149), absolute. "The rule does not mean, and never has meant, that the jurors must not physically part from one another." A juror may separate from the rest in case of emergency without invalidating the trial. And the judgment of the Court of Criminal Appeal delivered by DARLING, J., minimized the inconvenience of the rule of non-separation so far as it still exists by stating that "it is notorious that jurymen sleep in different rooms when they retire for the night at the hotel to which they are conducted." But if this was the practice then, it is different under present conditions, and a letter from the foreman of the jury in the Finsbury Park murder case (*Times*, 22nd inst.) describes the uncomfortable night spent by the jury in one room with camp beds; i.e., twelve jurymen and two bailiffs. Sir HARRY POLAND suggests that there might be a certain impropriety in this arrangement when we have mixed juries, but these are still in the future. He points out that "the remedy is plain and simple—it is to give to the judge trying the case the discretion to allow the jury to separate if he thinks it is one in which it can be properly done." We should go further and make the separation a matter of course in all cases. If jurymen are to be trusted at all, it must be assumed that they will act as independent men. The locking up of juries is reminiscent of the times when a disagreeing jury was carried round the circuit in a cart, and, if still disagreeing, emptied at the end of the assizes into a convenient ditch.

Bonus Shares and Super-Tax.

WE HAVE NOT so far noticed the decision of Mr. Justice ROWLATT in *Inland Revenue Commissioners v. Blott* (*Times*, 25th July; 35 T. L. R. 687) that super-tax is not payable in respect of bonus shares; and as we understand that the decision is under appeal we do not propose to do more than call attention to it. The device of capitalizing profits and distributing them to the shareholders in the form of fully-paid shares has been in use for a good many years, but recently there appears to have been a greater tendency to take advantage of it. Thus we read in the *Times* of last Tuesday under "City Notes" that one company is increasing its ordinary capital from £400,000 to £2,000,000 by distributing the reserve fund of £1,600,000 in bonus shares; and another company is treating some £190,000 of undivided profits in the same way. The same course had been adopted in respect of the shares which were in question in *Blott's case*, and in the view of the Inland Revenue Commissioners the recipient shareholders were assessable to super-tax in respect of the shares. It was held, however, in *Bouch v. Sproule* (12 App. Cas. 385), where a similar transaction had taken place, that the capitalization was effectively made before the issue of the shares, and hence they were received as capital and not as dividend; so that, as between tenant for life and remainderman, the tenant for life was not entitled to the shares: see also *Re Ogilvie* (*ante*, pp. 246, 260). In the present case Mr. Justice ROWLATT considered the same principle applicable. The profits had been turned into capital, and had reached the shareholder in that form; consequently, they were not in his hands income which he was bound to include in his return for super-tax.

Old Wine in New Bottles.

THE DAILY Press has published this week an interesting account of a draft Bill, fathered it is said by the Liquor Control Board, the object of which is to effect a complete revolution in our system of granting, transferring and taking away public-house licences. The details are too numerous for brief discussion. But the point in the Bill which will most interest lawyers is the proposal to abolish licensing justices altogether and replace them by two judges in each licensing district, and to establish a Court of Appeal of three judges in place of Quarter Sessions. These new judges are to be barristers, with a salary of £1,500 per annum, and a status similar to that of county court judges and police court magistrates. Apart from criticism based on grounds of national economy, which is likely to arise, this change has much to be said in its favour. The present tribunals of licensing justices satisfy no one. They ought to be perfectly impartial judicial bodies. But laymen, who occupy for a few days each quarter an unpaid administrative position, never quite manage to realize the duty of setting aside all partisan considerations in giving quasi-judicial decisions. Some licensing justices are notoriously zealous advocates of prohibition and other less drastic methods of temperance reform. Others are philanthropists keen on pushing the system of public-house trusts under disinterested management. Some are Fabian socialists who do not conceal their preference for municipal ownership. Some are not wholly disconnected from the brewing interest. No doubt all try to be impartial. But in such circumstances it is not humanly possible to achieve impartiality. And, at any rate, the public at large are seldom convinced that licensing justices are as impartial as they would be in an ordinary magisterial proceeding. On the other hand, the trained lawyer, the professional judge, accustomed to argue on both sides, can set aside his deepest personal predilections and be perfectly impartial on the bench. Even in divorce and temperance matters, the two severest tests of judicial detachment, judges and stipendiary magistrates achieve this result. On the whole, therefore, lawyers will see not a little in the new proposals to attract, and in any case they merit consideration.

Profiteering Problems.

WE GATHER from published statements that the man in the street has a certain difficulty in realising that the new profiteering tribunals can only investigate complaints into charges connected with the sale of commodities. The lay mind, no doubt, does not clearly distinguish between a contract for the sale of goods, and one of work and labour or of bailment. For example, the first complaint received in London related to a charge for pressing a suit of clothes—work and labour, not sale. The first received in Scotland related to an alleged excessive charge for a reserved seat at a football match—hire or bailment. But even cases which in normal law are cases of the contract of sale are not within the Act. Sales in a restaurant, for example, are in law goods sold and delivered. But the contract involves the supply of service, such as waiting, cooking, bailment of utensils, and letting of the user of a building; so the Act does not apply. The supply of artificial teeth by a dentist is a contract of sale, as was decided in the well-known case of *Lee v. Griffin* (1861, 30 L. J. Q. B. 252); but here the service of the dentist is the important economic factor. So the Act would hardly apply. And, of course, the article has first to be brought by order within its scope.

A Reuter's message from Cologne, dated 21st September, says:—"Mr. Charles Knott, President of the British Chamber of Commerce in Germany, announces that the German Government has consented in principle to a scheme for a clearing house to be established in Berlin under the control of a British official, who will have entire control of the licence department. Any goods leaving Germany or coming into Germany from Britain without a licence from this department will be confiscated. It is intended thereby to secure absolute and effective control of all exports from Germany to the British Empire and of imports from Britain into Germany. Mr. Knott is laying the proposals and details of the scheme before the Board of Trade in London."

Cheque as Absolute Payment.

THE payment of a sum of money by means of a cheque or other negotiable security is usually a conditional, not an absolute, payment. In Roscoe's "Nisi Prius Evidence" (18th Edition, 1907), 699, there is this passage: "If a bill or note payable to bearer be delivered without endorsement, a distinction has been drawn between the cases in which it has been given in exchange for goods or other securities, sold at the time, and those in which it has been given in payment of a pre-existing debt. The former transactions amount, it is said, to a barter of the bill with all its risks." The same view is expressed more strongly in "Byles on Bills" (17th Edition, 1911), 182: "If a bill or note made or become payable to bearer be delivered without endorsement, not in payment of a pre-existing debt, but by way of exchange for goods, for other bills or notes, or for money transferred to the party delivering the bill at the same time, such a transaction has repeatedly been held to be a sale of the bill by the party transferring it, and a purchase of the instrument, with all risks, by the transferee." That is, the payment by negotiable instrument is (according to these statements) conditional only when made in discharge of a pre-existing debt, and only in such a case has the transferee of the bill a direct remedy against the transferor in the event of the bill not being duly paid. But not one of the cases cited in the text-books referred to as authority for the above statements illustrates any such transaction as giving a negotiable security in "exchange for goods" directly and immediately handed over to the transferor of the bill.

In truth, such a transaction as giving a cheque or other negotiable instrument "in exchange for goods" would almost certainly amount to a sale of the goods, and not a sale of the cheque, &c. And if there were a sale of the goods, paid for by the negotiable instrument, this payment would have been made in discharge of a pre-existing debt. In *Timmins v. Gibbins* (1852, 18 Q. B., at p. 726) Lord CAMPBELL said it was "difficult to say that there can be any case in which the debt is not antecedent to the payment. Even where the money is paid over the counter at the time of the sale, there must be a moment of time during which the purchaser is indebted to the vendor." It seems, therefore, a mistake to speak of payment of a bill, etc. "in exchange for goods" being made in the absence of any "pre-existing debt." The statements above quoted from ROSCOE and BYLES do not, in fact, afford an answer to the question whether payment by cheque for goods then and there taken possession of can ever, in the absence of express agreement, be other than conditional. Where payment for goods is made by cheque, can anything but the most unequivocal expression of intention by all parties concerned make such a payment an absolute payment, so that the purchaser incurs no further liability to the vendor of the goods in the event of the cheque being dishonoured?

So far as cases decided in England go, there would appear to be the strongest possible presumption that payment for goods by cheque is not an absolute payment, but merely conditional on the cheque being duly honoured. The distinction between selling goods and purchasing a negotiable instrument is thus put by PARK, J., in *Evans v. Whyle* (1820, 5 Bing. 485): "If a party sells goods and takes for them a bill of exchange which is not honoured, he is remitted to his original consideration; but if he discount bills for money to one who does not even endorse them, it is a purchase of the bills at his own risk." The general rule may be taken to be that payment for goods purchased by the purchaser's own cheque is conditional only, and on dishonour of the cheque the vendor would have a right of action for the purchase money: *Cohen v. Hale* (1878, 3 Q. B. D. 371). And it would seem to make no difference that the cheque was not drawn by the purchaser, but by another person altogether; see *Currie v. Misa* (1875, L. R. 10 Ex. 153, 164).

Since, then, in the case law of the English courts there appears to be no instance of payment by cheque operating, without any express agreement on the point, as an absolute

payment for goods sold by the person taking the cheque, it is of some interest to find that such a case has recently occurred in Canada. The Supreme Court of Ontario decided in *McGlynn v. Hastie* (1918, 44 Ont. L. R. 190) that a vendor of goods, who accepted in payment the cheque of a person other than the purchaser, had no right of action against the purchaser upon the cheque being dishonoured. That the case was one of some difficulty is apparent from the fact that in a court of five judges there were two dissentents. As only the sum of £40 was at stake, review in a higher court is not likely to take place.

The action in this case was brought in the county court to recover the price of some pigs sold by plaintiff to defendant and paid for by a cheque drawn by one MUNRO but dishonoured. Defendant alleged that he was buying as agent for MUNRO, and that plaintiff accepted MUNRO's cheque as payment. The county court judge found in favour of the plaintiff, and the defendant appealed. On the appeal two judgments were delivered, one representing the views of the majority of three allowing the appeal and dismissing the action, the other representing the views of the minority of two, who thought that the plaintiff ought to be allowed to hold his judgment in the county court. All five judges agreed as to the view to be taken of the evidence, viz., that the defendant was not buying for MUNRO but for himself, and that the defendant immediately after the sale was concluded filled up a blank cheque already signed by MUNRO and handed it to the plaintiff. The legal effect of this state of facts was, according to the majority of the Court, that the cheque had not been given in payment of a pre-existing debt, but in exchange for goods, and that therefore the payment was not conditional but absolute. The statements already quoted from BYLES and ROSCOE (*supra*) were relied on and held to apply to the circumstances of the case. The majority thus held in effect (though without actually saying so) that there had been a "sale" of MUNRO's cheque, or a "barter" of it "with all its risks." Notwithstanding this, the judgment in dealing with the facts of the case refers without comment or qualification to the "sale" of the pigs by the plaintiff to the defendant, though this is hardly consistent with there having been a "sale" of the cheque by the defendant to the plaintiff.

From this view of the law as applied to the facts of the case the judgment of the minority vigorously dissented, and the question was reasoned out at much greater length. It was first of all pointed out that if the defendant had given his own cheque, "it would be a conditional payment, and the right of action for the purchase money would be suspended, but on the dishonour of the cheque would have revived." The same principle applied, it was held, even if the cheque was not the defendant's own cheque, and a number of authorities for this position were cited. The learned Judge who delivered the dissenting judgment, said, in one passage: "I cannot bring myself to regard the transaction as a barter, or as the purchase of a negotiable security. The cheque was, until the moment before it was handed over, an incomplete instrument"; and further on he said: "I think there was an antecedent debt," and referred to Lord CAMPBELL's observation in *Timmins v. Gibbins* (*supra*). The dissenting Judges thus thought that the plaintiff had not merely bought the cheque as a bill of exchange, and had not lost his right to be paid for the pigs if MUNRO had not enough money in the bank to meet the cheque.

To many minds the dissenting judgment in *McGlynn v. Hastie* will be more convincing than that of the majority. It certainly seems extremely doubtful whether an English appellate court would take the view that, under such circumstances as were disclosed in this Canadian case, the cheque would be held to be other than a merely conditional payment, leaving the seller of the goods free to recover the price from the buyer on the cheque being dishonoured.

An Order of the Agricultural Wages Board varying the minimum rates of wages at present in force for male workers in certain areas in England and Wales appears in the *Gazette*. The Order comes into operation on 6th October.

The Income Tax Commission.

(Continued from p. 748.)

IV.

The third instalment of the Minutes of Evidence taken before the Income Tax Commission covers eight days, ranging from 2nd July to 1st August, and includes a great deal of interesting matter—too much for us to summarize in a single article. This week we will not attempt to do more than refer to the evidence of Sir GILBERT PURCELL, Chief Justice of the Supreme Court of Sierra Leone, and the evidence given by various witnesses as to double income tax.

Sir GILBERT PURCELL suffers, like the rest of us, from the income tax; in the special circumstances of his case he thinks he suffers great hardship, though people in West Africa with smaller salaries are hit even harder; "it absolutely beggars them and pauperizes them." The point is that life in West Africa means that the wife and children must live at home, and an establishment must be maintained for them here. Previously to 1913, according to Sir GILBERT, the Board of Inland Revenue took the view that in such a case no income tax was payable, but *Cadwallader's case* (5 Tax Cas. 101)—which, however, was decided in 1904, and related to an American citizen who had a shooting box in Scotland—is said to have led to a change in this respect; and now whenever a colonial official sets foot in this country for however brief a stay—and West African officials necessarily do so pretty often—he incurs liability for the current financial year on the whole of his income drawn in or remitted to the United Kingdom. The Chief Justice gave the Commission an insight into his views on the matter, and got from the Chairman, Lord COLWYN, the sympathetic remark: "It is quite right that you should speak quite fully all that you feel on these matters"; which elicited the reply: "I could not tell you all I feel." Certainly present circumstances and current prices, and a crushing rate of income tax, seem to have played havoc with the judicial income, and Sir GILBERT did not appear much consoled by his conviction that if he could afford to go to the House of Lords he would upset the Inland Revenue Commissioners. In general, it seems, the revenue law comes from lower courts which do not altogether commend themselves to the Chief Justice. "The late Mr. DANCKWERTS," he said, "who was a great authority on income tax, used to talk in the most disparaging tones very often of some of the decisions which came from the courts." We can quite understand Mr. DANCKWERTS taking that view of a court which did not agree with him. But Sir GILBERT seems to have thought that this was going rather far, and he hastened to add that he had a great respect for the courts of this country, and he would be sorry that anything that fell from him should be thought disparaging to them at all.

But, disparagement of courts or no, if you are hard hit by what you think is a bad decision, and cannot afford to have it put right by the House of Lords, what are you to do? Sir GILBERT thought the Inland Revenue Commissioners might exercise a little discretion in a case like his, but this suggestion seems only to have caused a mild surprise that a Chief Justice should think that Somerset House officials could override the law. Still, all this is only playing round the substantial question, nor is it solved by the simple remark made by the lady member of the Commission that "the State in England has got to be kept going; somebody has got to pay for that." Certainly, on proper conditions; but this is no argument for making the tax ruinous to individuals; and there is something to be said for the State studying economy. The solution, of course, is not in relief by way of administrative discretion, but either to make judicial incomes tax free or to increase them so as to enable judges to meet present-day demands; and when it came to a question of the amount of salary, Sir GILBERT found Mr. KERLY—who, as usual, had been usefully prominent in the discussion—in agreement with him:—

"5149 (Mr. KERLY). I may say I entirely agree with you. I think that to expect gentlemen of sufficient education and competence to go and serve in the very important office of judge in any part of the world under the British flag, and be paid the salaries that are paid in some unhealthy climates, is to form an expectation which will be disappointed. (Sir GILBERT PURCELL.) I am very glad to hear you say so."

These remarks will doubtless commend themselves to members of the Bar looking to Colonial appointments.

The burden imposed by double income tax was illustrated very forcibly in the evidence of Mr. A. M. SINGER, on behalf of himself and his brother, Mr. WASHINGTON SINGER, and of their adviser, Mr. E. M. EDWARDES JONES. The Messrs. SINGER are sons of the late Mr. ISAAC M. SINGER, the inventor of the Singer Sewing Machine and the founder of the Singer Manufacturing Co. of the U.S.A.,

but they are naturalized British subjects, and have always from infancy been resident in England; though Mr. A. M. SINGER, who was taken to France "without [his] permission" at the age of two years, and brought to this country at four, and naturalized in 1900, doubts whether he would have become naturalized had he known life here was to be so expensive, although his sentiments are completely with this country. The trouble has arisen from section 5 of the Finance Act, 1914. Before that Act, income from property abroad was only liable to tax so far as received in this country. That section extended the charge, in the case of persons resident here, to income arising from investments abroad, whether received here or not. The effect, according to an example given by Mr. SINGER, is to reduce income until there is little or nothing left of it. An income of £100,000 arising in the U.S. has first to pay (for 1918) 12 per cent. nominal tax (subject to certain credits in particular cases where corporations have themselves paid tax), and also 50 per cent. sur-tax: altogether 62 per cent. Then, if the recipient is in this country, the balance of 38 per cent. is subject practically to 10s. 6d. in the £; so that there is only some 19 per cent. left; and (p. 255):—

"if such a person should happen to have a residence also in another country as well as the United Kingdom, it might be that, if there taxed on the same basis and at the same rate as in the United Kingdom, his income taxes alone in the three countries would be over 100 per cent. and the larger his income the greater would be his deficit. The inevitable effect of such a result must manifestly be to force out of the United Kingdom all very wealthy people who derive their income from another country, and compel them to spend their large incomes elsewhere instead of in this country in which they would desire to live, and to and in which they would desire to bring and spend their large incomes if they were permitted to have the enjoyment of any fair and reasonable proportion thereof."

Section 5 of the Finance Act, 1914, authorizes the deduction of income tax made in the foreign country, and hence, as just stated, the tax in this country is assessed only on the balance. But the U.S. have adopted the more generous principle of setting off tax against tax in the case of foreign income, instead of only allowing deduction of foreign tax against foreign income. This is under the U.S. Revenue Act, 1914, the relevant provisions of which are set out in Mr. EDWARDES JONES' evidence (pp. 259 *et seq.*), and Mr. SINGER contends that this concession should be reciprocated by the United Kingdom. Mr. E. R. HARRISON, an Assistant Secretary to the Board of Inland Revenue, in his evidence (p. 313), attributed the U.S. attitude to the special circumstances of that country (p. 313):—

"The United States occupies an exceptional financial position, and there is reason to infer that its present generous attitude as regards taxes paid abroad by its own citizens is attributable to a deliberate policy of encouraging the investment of American capital abroad."

The remark is not altogether convincing. Mr. SINGER also stated that the provision in the United States Act allowing deductions of contributions for religious and charitable purposes is much more generous and more just than any corresponding provision in the United Kingdom. It is set out at p. 259. It seems that the only way of securing similar allowance in this country is to hand over a capital sum as endowment, and this the Messrs. SINGER have done in order to provide £10,000 a year for a hospital at Milton Hill (p. 256); but not till after income tax had been paid for three years.

Further evidence on the question of double income tax both within the Empire and generally was given by Sir JAMES MARTIN, Mr. E. BELFOUR, and Mr. PERCY E. REINGANUM, on behalf of the London Chamber of Commerce. But this and other matters in the present instalment of evidence we must defer to a future article. A certain measure of relief in respect of Colonial Income Tax is given by section 43 of the Finance Act, 1916, but this was only a tentative measure, and is restricted in its operation. The practical difficulty is to divide the tax which is fairly payable by any particular person between the countries where he resides and where his property is situated. As between independent countries there is at present no suggestion for solving the difficulty. As between the United Kingdom and the Dominions attempts are being made in that direction, and we notice that a Sub-Committee of the Income Tax Commission has conferred on it with financial representatives of the Dominions and a representative of the Board of Inland Revenue. It is stated (*Times*, 24th inst., p. 7) to have been the general view of the Sub-Committee that "reciprocity as between the various Governments must govern the granting of any relief for the admitted hardship of double taxation."

(To be continued.)

Books of the Week.

Stamp Duties.—The Law of Stamp Duties on Deeds and other Instruments. By E. W. ALPE, Barrister-at-Law. Revised and Enlarged by ARTHUR REGINALD RUDALL, Barrister-at-Law; with Notes on Practice by HERBERT WILLIAM JORDAN. Fifteenth Edition. Jordan & Sons (Limited). 12s. 6d. net.

Excess Profits Duty.—Excess Profits Duty and the Cases Decided Thereon. By R. J. SUTCLIFFE, Barrister-at-Law. Stevens & Sons (Limited). 7s. 6d.

Education.—The Education Act, 1918. By ARTHUR A. THOMAS, M.B.E., B.A., Barrister-at-Law. P. S. King & Son (Limited).

Workmen's Compensation.—Workmen's Compensation and Insurance Reports. Edited by W. A. G. WOODS, LL.B., Barrister-at-Law. Annotated Index by GILBERT STONE, Barrister-at-Law. 1919. Part 2. Stevens & Sons (Limited); Sweet & Maxwell (Limited); W. Green & Son (Limited), Edinburgh. Annual subscription, 19s. post free.

Income Tax.—Income Tax for Year 1919-20; Rates, Relief, Repayment. Fred C. Mathieson & Sons. Trade supplied by Eftingham Wilson. 1s. 6d.

New Orders, &c.

Orders in Council.

MINISTRY OF TRANSPORT (BOARD OF TRADE EXCEPTION OF POWERS) ORDER, 1919.

Whereas it is provided by the Ministry of Transport Act, 1919, that as from such date or dates as His Majesty in Council may by Order determine there shall be transferred to the Minister of Transport all powers and duties of any Government Department in relation to—

- (a) Railways.
- (b) Light Railways.
- (c) Tramways.
- (d) Canals, Waterways and Inland Navigations.
- (e) Roads, Bridges and Ferries, and Vehicles and Traffic thereon.
- (f) Harbours, Docks and Piers.

And whereas it is further provided by the said Act that His Majesty in Council may by Order except from such transfer any particular powers or duties or provide for the exercise or performance of any power or duty so excepted by the Minister of Transport concurrently or in consultation with or at the instance of the Government Department concerned or by the Government Department concerned concurrently or in consultation with the Minister of Transport:

And whereas it is further provided that His Majesty may by Order make such incidental, consequential and supplemental provisions as may be necessary or expedient for the purpose of giving full effect to any transfer of powers or duties as aforesaid:

Now, therefore, it is hereby ordered as follows:—

1. This Order may be cited as the Ministry of Transport (Board of Trade Exception of Powers) Order, 1919.
2. The date upon which the powers as aforesaid of the Board of Trade are transferred to the Minister of Transport shall be the twenty-third day of September, 1919.
3. The particular powers and duties specified in the Schedule to this Order shall be excepted from the powers and duties of the Board of Trade transferred by the said Act to the Minister of Transport.

22nd Sept.

SCHEDULE.

Powers and duties of the Board of Trade in relation to matters aforesaid excepted from transfer under this Order.

All powers and duties under the following enactments:—

The Lands Clauses Acts.

Section 36 of the Railway Company's Act, 1867.

Sections 3, 7, 20, 25 and 31 of the Railway and Canal Traffic Act, 1880.

Sections 5 and 13 of the Light Railways Act, 1896.

Powers and duties so far as they relate to navigation under the following enactments:—

Preliminary Enquiries Act, 1851.

Harbour Transfer Act, 1862.

Sections 7 to 11 of the General Pier and Harbour Acts Amendment Act, 1862.

Any Local, Special or Private Act.

Powers and duties under Section 8 (in regard to appointment of two Commissioners after consultation with persons and associations concerned in the use of the River Thames as a place of recreation) and subsections (1) and (2) of Section 27 of the Port of London Act, 1908.

22nd Sept.

[Gazette, 23rd Sept.]

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LAW COURTS BRANCH: 29 & 30, HIGH HOLBORN, W.C. 1.

MINISTRY OF TRANSPORT (MINISTRY OF HEALTH EXCEPTION OF POWERS) ORDER, 1919.

Recitals as above.]

Now, therefore, &c., it is hereby ordered as follows:—

1. This Order may be cited as the Ministry of Transport (Ministry of Health Exception of Powers) Order, 1919.
2. The date on which the powers as aforesaid of the Minister of Health are transferred to the Minister of Transport shall be the twenty-third day of September, 1919.
3. There shall be excepted from such transfer
 - (i) the powers and duties of the Minister of Health in regard to the matters aforesaid of giving sanction to the borrowing of money by Local Authorities;
 - (ii) the powers and duties of the Minister of Health under the Housing Acts, 1890 to 1919;
 - (iii) the powers and duties of the Minister of Health with respect to the confirmation of by-laws made by Local Authorities other than by-laws made under Section 26 of the Highways and Locomotives (Amendments) Act, 1878, and by-laws made under Section 6 of the Locomotives Act, 1898.

Provided that in the exercise of the powers so excepted so far as they relate to roads, bridges, vehicles and traffic thereon the Minister of Health shall act in consultation with the Minister of Transport.
22nd Sept. [Gazette, 23rd Sept.]

MINISTRY OF TRANSPORT (ROAD BOARD TRANSFER OF POWERS) ORDER, 1919.

Whereas it is provided by the Ministry of Transport Act, 1919 that as from such date or dates as His Majesty in Council may by Order determine there shall be transferred to the Minister of Transport all powers and duties of any Government Department in relation to—

- (a) Railways.
- (b) Light Railways.
- (c) Tramways.
- (d) Canals, Waterways and Inland Navigations.
- (e) Roads, Bridges and Ferries, and Vehicles and Traffic thereon.
- (f) Harbours, Docks and Piers.

And whereas it is further provided by Section 30 of the said Act that for the purposes of that Act "Government Department" includes (amongst others) the Road Board:

Now, therefore, &c., it is hereby ordered as follows:—

1. This Order may be cited as the Ministry of Transport (Road Board Transfer of Powers) Order, 1919.
2. The date as from which the powers and duties in relation to the matters aforesaid of the Road Board are transferred to the Minister of Transport shall be the twenty-third day of September, 1919.

22nd Sept.

[Gazette, 23rd Sept.]

MINISTRY OF HEALTH ACT, 1919 (DATE OF COMMENCEMENT, ORDER (NO. 2), 1919.

Whereas by subsection (1) of Section 11 of the Ministry of Health Act, 1919, it is enacted that the Act shall come into operation upon such day or days as may be appointed by Order in Council, and that different days may be appointed for different purposes and provisions of the Act:

Now, therefore, His Majesty, by and with the advice of His Privy Council, in pursuance of the Ministry of Health Act, 1919, and of all other powers enabling Him in that behalf, is pleased to order, and it is hereby ordered, as follows:—

1. The appointed day shall be the first day of October, 1919, in the case of the following paragraphs of the said Act, namely:—

(a) Paragraph (c) of subsection (1) of Section 3 of the Act, which relates to the powers of the Board of Education with respect to attending to the health of expectant mothers and nursing mothers, and of children who have not attained the age of 5 years, and are not in attendance at schools recognised by the Board of Education; and

(b) Paragraph (f) of the same subsection, which relates to powers of supervising the administration of Part I. of the Children Act, 1906, heretofore exercised by the Secretary of State.

2. The Interpretation Act, 1889, applies for the purpose of the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. This Order may be cited as the Ministry of Health Act, 1919 (Date of Commencement) Order (No. 2) 1919.

22nd Sept.

[Gazette. 23rd Sept.

Ministry of Food Orders.

THE PICKLED HERRINGS ORDER, 1918.
THE FISH (PRICES) NO. 3 ORDER, 1918.

General Licence.

On and after the 30th July, 1919, until further notice, pickled herrings, filleted smoked herrings, filleted pickled herrings, and cured and spiced herrings may be bought and sold free from the restrictions imposed by the above Orders. (S.R. & O., Nos. 602, 1203 and 1336 of 1918.)

30th July.

ORDER AMENDING THE EDIBLE OFFALS (MAXIMUM PRICES) ORDER, 1918.

The Food Controller hereby orders that the Edible Offals (Maximum Prices) Order, 1918 (hereinafter called the Principal Order), as subsequently amended (S.R. & O., No. 29 of 1918, as amended by No. 427 of 1919), shall, as from 25th August, 1919, be amended as follows:—

1. There shall be substituted in the existing Second Schedule to the Principal Order for the maximum prices of tongues and cheeks under the heading "Cattle Offal" the following maximum prices:—

	Maximum Wholesale	Maximum Retail
Price per lb.	s. d.	s. d.
Tongues, fresh or pickled	1 2	1 4
Cheeks, boneless	0 8	0 11

22nd August.

THE CATTLE CAKES AND MEALS (LICENSING) ORDER, 1919.

1. Except under and in accordance with the terms of a licence issued by or under the authority of the Food Controller, a person shall not either on his own behalf or on behalf of any other person—

(a) buy, sell or deal in or offer or attempt to buy, sell or deal in any cattle cakes or meals, whether situated within or without the United Kingdom, manufactured wholly or partly from or containing any one or more of the articles specified in the schedule hereto.

(b) manufacture any cattle cakes or meals containing any one or more of the articles specified in the schedule.

2. The Food Controller may from time to time by notice include any other article in the schedule, or exclude any article from the schedule.

3.—(a) The provisions of Clause 1 (a) of this Order shall not apply to:—

(i) Contracts in writing entered into before the date of this Order; or;

(ii) purchases by persons buying for consumption by their own cattle or;

(iii) purchases by or sales to any one purchaser of such cattle cakes or meals situated within the United Kingdom in quantities not exceeding in the aggregate four tons during any one calendar month.

(b) The provisions of Clause 1 (b) of this Order shall not apply to the manufacture by any person of such cattle cakes or meals not exceeding in the aggregate 25 tons in any one calendar month.

4. All parties to the purchase or sale of any cattle cakes or meals manufactured from any of the articles specified in the schedule shall require or disclose as the case may be all such information as may be necessary or required by such parties or by or under the authority of the Food Controller, for the purpose of satisfying them or him that the provisions of this Order have not been contravened, and shall make all such returns as to purchases, sales, payments, prices or dealings of or in any cake or meal manufactured from or containing any of the said

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articles as from time to time may be required by or under the authority of the Food Controller.

5. Infringements of this Order are summary offences against the Defence of the Realm Regulations.

6.—(a) This Order may be cited as the Cattle Cakes and Meals (Licensing) Order, 1919, and shall come into force on the 15th day of September, 1919.

(b) This Order shall not apply to Ireland

23rd August.

The Schedule.

Copra:	Linseed:
Cotton Seed:	Rape-Seed:
Ground Nuts:	Rice Bran and Meal:
Palm Kernels:	Sesame Seed:

Soya Beans.

* NOTE.—Under the Cereals Restriction Order, 1919 (S.R. & O., No. 1013 of 1919) rice may not be used except in the manufacture of articles suitable for human food.

THE MALT (RESTRICTION) ORDER, 1918.

Notice of Revocation.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes as from the 27th August, 1919, the Malt (Restriction) Order, 1918 (S.R. & O., No. 225, 1918), but without prejudice to any proceedings in respect of any contravention thereof.

27th August.

THE IMPORTED BACON, HAM AND LARD (REQUISITION) AMENDMENT ORDER, 1919.

The Food Controller hereby orders that, except under the authority of the Food Controller, the following Regulations shall be observed by all persons concerned:—

1. Clause 1 of the Imported Bacon, Ham and Lard (Requisition) Order, 1919 (S.R. & O., No. 976 of 1919) (hereinafter called the "Principal Order"), shall not apply to any bacon, ham, or lard which was not purchased before the 9th August, 1919, for shipment to Great Britain, and which may arrive in Great Britain after the 21st September, 1919.

2. A person shall not, either on his own behalf or on behalf of any other person, take delivery in the United Kingdom of any bacon, ham or lard which was not purchased before the 9th August, 1919, for shipment to the United Kingdom, and which may arrive in the United Kingdom after the 21st September, 1919.

3. Clause 2 of the Principal Order shall not apply to:—

(a) Any purchases of bacon, ham or lard where the bacon, ham or lard is not in the United Kingdom, and also is neither bought for delivery in the United Kingdom, nor otherwise intended to be supplied to the United Kingdom, or

(b) Such other purchases as the Food Controller may from time to time determine.

4. Infringements of this Order are summary offences against the Defence of the Realm Regulations.

5.—(a) This Order may be cited as the Imported Bacon, Ham and Lard (Requisition) Amendment Order, 1919, and shall be read as one with the Principal Order.

(b) This Order shall come into force on the 1st September, 1919.

1st September.

THE CAERPHILLY CHEESE (RETAIL PRICES) ORDER, 1919.

General Licence.

On and after the 2nd September, 1919 (S.R. & O., No. 604 of 1919), until further notice, Caerphilly Cheese may be bought or sold free from the restrictions imposed by the above Order.

2nd September.

THE FLOUR AND BREAD (PRICES) ORDER, 1917.

General Licence.

Notwithstanding the provisions of Clause 5 (a) of the above Order, until further notice bread may be sold in England and Wales at the rate of 4½d. per 2 lbs. provided that:—

1. A person may sell to a customer a loaf weighing 1 lb. at 2½d. and a roll or rolls of bread at any price if at the time of such sale he is able and willing to sell to the customer quarter or half-quarter loaves or other bread at the rate of 4½d. per 2 lbs. to the extent of the customer's requirements, and

2. A person may sell proprietary bread to a customer at or under the price authorized by the Food Controller for such proprietary bread, if at the time of such sale he is able and willing to sell to such customer other bread at the rate of 4½d. per 2 lbs.

3rd September.

Munitions Contracts.

The Minister of Munitions has appointed a Committee, under the chairmanship of the Financial Secretary to the Ministry, for the purpose of expediting the liquidation of contracts in all Departments of the Ministry, and also to ensure greater co-ordination between the Liquidating and Accounting Departments and their associated services. The Committee will consist of:—

Mr. James F. Hope, M.P., Chairman.
Mr. M. Webster Jenkinson, O.B.E.
Mr. L. J. Coates
Mr. A. E. Watson, O.B.E. } Members.

The Minister has delegated to the Committee full authority for dealing with the liquidation of contracts. Complaints as to delay in liquidation will be considered by any of the three members of the Committee.

The First Mandate.

The *Times* correspondent, in a message from Cape Town, dated 8th September, says:—

The mandate under which the Union is charged with the administration of the South-West Protectorate (formerly German South-West Africa) is published to-day as a Parliamentary Paper.

The mandate grants "full powers of administration and legislation," subject to an undertaking on certain specified grounds, mainly prohibition of the slave trade, the control of the traffic in arms and ammunition in accordance with the Brussels Convention of 1900, and the veto on the supply of intoxicating spirits and beverages to natives.

Article 3 prohibits the "military training of natives otherwise than for purposes of internal police and the local defence of the territory." This accords clearly with Article 22 of the Covenant of the League of Nations, but the mandate adds, "furthermore, no military or naval bases shall be established or fortifications erected in the territory." Article 22 of the Covenant, on the other hand, although capable of the same interpretation, might also mean that naval bases and fortifications necessary in the opinion of the Union Government for the protection of the territory were permissible.

Enemy Debts Settlement.

The Stock Exchange Committee for General Purposes direct the attention of members to the following Treasury notice:—

"The Treasury give notice that for the purpose of recovery under the scheme for the settlement of enemy debts of the amounts due on unpaid coupons or matured bonds of enemy stocks, declaration will be required that the coupons or bonds have remained in physical possession in the United Kingdom since 30th September, 1914, or since they were made a good delivery by the Committee of the Stock Exchange, or that they have remained the absolute property of British subjects since 30th September, 1914. Coupons and bonds in respect of which the above declaration cannot be given will not come within the scope of the enemy debt scheme."

The Committee for General Purposes have therefore resolved that no security of an enemy State shall be a good delivery unless accompanied by a declaration that the security has remained in physical possession in the United Kingdom since 30th September, 1914, or since it was passed as a good delivery by the Committee of the Stock Exchange; or that it has remained the absolute property of British subjects since 30th September, 1914.

This declaration must be delivered in addition to the ordinary White Form of Declaration or the Committee's Green Certificate of good delivery as the case may be.

The Air Raid Compensation Committee is dissolved, and the office at 13, Abchurch-lane, King William-street, E.C., will be closed as from next Wednesday. All correspondence regarding the business of the committee should be addressed after that date to the War Risks Insurance Office, 53, Cornhill, E.C.

NEW ANNUITY RATES.

The attention of Solicitors is called to the newly revised and highly favourable rates for Annuities now offered by the CENTURY.

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65	9 18 6	11 2 10
70	11 19 10	13 8 6

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Legal News.

Appointments.

SAMUEL JOYCE THOMAS, Esquire, Barrister-at-Law, has been appointed to be Chief Justice of the Island of Saint Vincent.

The Board of Trade have appointed Mr. THOMAS GOURLAY, at present Official Receiver in Bankruptcy for the Brighton District, to be as from the 3rd October, 1919 (inclusive), in succession to Mr. Ernest William Joseph Savill, who retires, Official Receiver in Bankruptcy for the London Suburban, Northern and Southern districts, comprising the districts of the County Courts holden at Barnet and St. Albans, Brentford, Chelmsford, Edmonton, Hertford, Reading, Windsor, Croydon, Greenwich, Guildford and Godalming, Kingston (Surrey), and Wandsworth.

Business Changes.

MR. T. RICHARDS, 31, York-place, Baker-street, London, W. 1, who has hitherto carried on business alone under the style of T. Richards & Co., has now taken into partnership with him Mr. George Henry Lowthian, Mr. William James Williams, and Mr. Charles Henry Read, all of whom have for many years been members of the staff. The style of the firm will remain as before, viz., "T. Richards & Co."

Information Required.

Information is desired as to the successors in business of Messrs. CAMPBELL & BEAUMONT, who were practising in partnership at 27, Clement's-lane, in 1873, and whose partnership was dissolved between then and 1877. Mr. James Charles Campbell, practising at 151, Cannon-street, and Mr. Harry Beaumont at 1, St. Swithin's-lane. Anyone having in his possession the business papers of the firm or either of the partners is requested to communicate with Messrs. Reynolds & Son, 7, Arundel-street, Strand, W.C. 2.

General.

The Home Secretary gives notice that summer time will cease and normal time will be restored at 3 a.m. (summer time) in the morning of Monday, 29th September, when the clock will be put back to 2 a.m. The hour 2-3 a.m. summer time will thus be followed by the hour 2-3 a.m. Greenwich time.

Mr. Hands, chief of the department administering the Profiteering Act, stated on Monday that 900 local committees had been formed. Nearly all the large areas are coming in rapidly. The appeal tribunals were being formed at such a rate that soon the whole country would be embraced. There would be about eighty tribunals in England and Wales. The question whether the Act applies to houses is still under consideration by the Profiteering Department. A first legal opinion is to the effect that houses do not come within the provisions of the Act as the selling of a freehold is, in law, the selling of land "having thereon a dwelling house," which is not "an article of a common kind in general use," while in the case of a leasehold house it is simply an assignment of a lease. The Department are obtaining a further opinion on the subject.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Sept. 19.

BRITISH CENTRAL TRUST, LTD.—Creditors are required, on or before Nov. 6, to send in their names and addresses, and the particulars of their debts or claims, to Charles William Moore, 3, London Wall-builds., liquidator.

CARBIN & HILLS, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Oct. 30, to send their names and addresses, and particulars of their debts or claims, to Hugh Bayley, 1, Booth-st., Manchester, liquidator.

H. B. CLARK & CO., LTD.—Creditors are required, on or before Oct. 31, to send their names and addresses, and the particulars of their debts or claims, to J. H. Glover, Town Hall-chambers, King-st., Wakefield, liquidator.

COUNTRIDGE AND DISTRICT ALLOTMENT ASSOCIATION, LTD.—Creditors are required, on or before Oct. 31, to send their names and addresses, and the particulars of their debts or claims, to John Charles Pigg, Jun., 43, Market-pl., Bishop Auckland, liquidator.

DEVON AND CORNWALL GIRLS' SCHOOL, LTD.—Creditors are required, on or before Oct. 17, to send their names and addresses, and full particulars of their debts or claims, to W. W. Rickard, 1, Sussex-st., Plymouth, liquidator.

PEAT, COKE AND OIL SYNDICATE, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Oct. 31, to send their names and addresses, and the particulars of their debts and claims, to Joseph H. Glover, 6, Priory-pl., liquidator.

SAVER CLUTCH CO., LTD.—Creditors are required, on or before Oct. 31, to send their names and addresses, and the particulars of their debts or claims, to William Fenwick Wrigley, 33, Brown-st., Manchester, liquidator.

SEELKURE COLUMBIA GOLD MINE, LTD.—Creditors are required, on or before Nov. 3, to send in their names and addresses and the particulars of their debts or claims, to Mr. James William Clark, 8, Old Jewry, liquidator.

London Gazette.—TUESDAY, Sept. 23.

PROPERTIES SELECTION AND TRUST, LTD.—Creditors are required, on or before Oct. 31, to send their names and addresses, and the particulars of their debts or claims, to A. H. D. Cochrane, 237-238, Moorgate Station-chambers, liquidator.

SAN MIGUEL COPPER MINES, LTD. (IN LIQUIDATION).—Creditors are required, on or before Nov. 8, to send their names and addresses, and the particulars of their debts or claims, to Ernest Johnston, 295/8, Salisbury House, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Sept. 19.

"XL" BRIDGE BLOCK CO., LTD. Northern Rowton Houses, Ltd. Arthur Wilkinson (Nelson), Ltd. Cheam Diamond Jubilee Cottage Building Co., Ltd.

Zotos, Ltd. Mount Read Mining Co., Ltd. Voxel Products Co., Ltd.

Bukedi (Uganda) Cotton and Trading Co. Alfred Lancaster (Buryhill), Ltd. J. T. Verity & Co., Ltd.

Decorators, Ltd. Ammonia Soda Co., Ltd.

N.F. Property Investments and Developments—North Thompson (Associated) Gold Mine, Ltd.

London Gazette.—TUESDAY, Sept. 23.

Aramo Copper Mines, Ltd. Fisher Bros. & Stone, Ltd.

Playboys Club, Ltd. Erdington Conservative Club Co., Ltd.

Welsh Church Press and Printing Co. Southern Patagonia Sheep Farming Co., Ltd.

Lampeter. Monson Arms (Lincoln) Co., Ltd.

Wheal Bellan Tin Syndicate, Ltd.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Sept. 23.

ARNATT, HARRIET ELIZABETH. Stanton Harcourt, Oxford Oct. 10. J. Arnatt, 31, John-st., Bedford-row.

ASHWORTH, MARY. Todmorden. Oct. 1. Eastwoods, Sutcliffes, Sager & Gledhill, Todmorden.

BARKLEY, FRANCES JANE. Norwich. Oct. 9. Benaly & Bollingbroke, Norwich.

BARNARD, GERTRUDE JANE. York. Oct. 27. Barry & Harris, Bristol.

BELL, JANE. Southport, Lancs. Dec. 1. W. & R. Hodge & Halsall, Southport.

BOWER, UNWIN, FORD. Lancs. Oct. 15. Ayrton & Alderson Smith, Liverpool.

BOSWORTH, FRANCES SARAH. Sileby, Leicester. Oct. 12. Woolley, Beardsleys & Bosworth, Loughborough.

BODDY, FLORENCE ELEANORA. Oxford. Oct. 31. Philip Baker & Co., Birmingham.

BROWN, WILLIAM. Greatwood, near Halifax, Wool and Waste Dealer. Nov. 1. Jubb, Boof & Hellswell, Halifax.

BRUCE, VEN. WILLIAM CONYBEARE. Rogiet, Mon. Oct. 9. Dimond & Son, Welbeck-st.

BURR, PERCIVAL HENRY. Chancery-lane, Architect. Nov. 14. William A. Burr, 40, Allerton-rd., Hove.

CANTLEMAN, CHARLES FREDERICK GOODWIN. Bursledon, Southampton. Oct. 10. G. Ionsford, Southampton.

CAMPBELL, JULIA. Bentham-rd., South Hackney. Oct. 18. Marson & Toulmin, 1, Southwark Bridge-rd.

COLLINGWOOD, FRANK HENRY. Redruth, Cornwall, Licensed Victualler. Oct. 13. Willm. Rowe, Redruth.

COOK, GEORGE. Theale, near Reading. Oct. 13. Brain & Brain, Reading.

CRUCHE, LOTUS. Tunbridge Wells. Oct. 11. A. H. Bailey & Co., Tunbridge.

DAVIS, WOOLF. West Hampstead. Oct. 25. Woodcock, Ryland & Parker, 15, Bloomsbury-sq.

DOYLE, ERIC DOUGLAS. Brisbane, Queensland. Oct. 13. Jebb & Tunnard, Boston, Lines.

EARNS, FRANK ROBINSON. Willesborough, Kent, Seed Merchant. Oct. 11. Bernard C. Drake, Hythe.

GIBBS, SARAH FRANCES. St. Leonards-on-Sea. Oct. 8. Stutfield & Son, 49 and 50, Parliament-st.

HALL, EMILY. Prestatyn, Flint. Oct. 1. Clement Hughes, Prestatyn.

HACKNEY, JOHN. Hythe. Oct. 11. Bernard C. Drake, Hythe.

HART, HENRY NATHANIEL. Folkestone. Oct. 21. Horne & Birkett, 4, Lincoln's Inn-fields.

HILLS, MARTHA JANE. Cudridge Vicarage, Hants. Oct. 8. George C. Carter & Co., Kintbury-on-Thames.

HUDSON, FREDERICK EDWARD. Stow, Norfolk, Farmer. Oct. 8. Wilfrid A. Mellor, Downham Market, Norfolk.

HUSSEY, ARTHUR. Peighton. Oct. 11. Tucker, Hussey & Martin, 2, South-sq., Gray's Inn.

KEMP, SUSAN. Ossington-builds., St. Marylebone. Nov. 1. H. R. Owtram, Haslemere.

KEMP, ARTHUR EDWARD. Ossington-builds., St. Marylebone. Nov. 1. H. R. Owtram, Haslemere.

LAMBERT, ISAAC COWLEY. Eastbourne. Oct. 31. Rochester, Pusey & Co., 90, Carrington-st.

MACKAY, JOHN WILLIAM. Pelaw, Durham. Oct. 27. J. J. Sutherland, Gateshead.

MARRYAT, ERNEST LINDSAY. Alberta, Canada. Oct. 10. Shepheards & Walters, Kensington.

MACKESON, ANNIE ADAIR. Tonbridge. Oct. 11. Bernard C. Drake, Hythe.

MAYO, AMELIA. Bournemouth. Oct. 31. Plinset & Co., Birmingham.

MACMAHON, WALTER HUGH. Twickenham. Sept. 30. J. Montague Haslip, 6, Martin-lane.

MOURANT, JANET. York. Nov. 1. Geo. Crombie & Sons, York.

MOSLEY, WILLIAM. Cheadle, Bleachers. Oct. 10. Marriott & Co., Manchester.

PAKE, JOHN. Bournemouth. Nov. 6. Chalton Hubbard, 34, Bloomsbury-sq.

PEYER, VINCENT CONRAD. Camberwell. Oct. 18. B. S. Freeman, College Hill-buildings, Camberwell-st.

PEAKE, ELIZABETH AMELIA. Storndale-rd., West Kensington. Oct. 31. Fowkes & Son, 45, Colquhoun-st.

PHILLIPS, CHARLES RICHARD. Manchester, Pork Butcher. Oct. 13. J. Hislop & Son, Manchester.

PINDAR, HANNAH. Shipley, Yorks. Oct. 31. Wade, Tetley, Wade & Scott, Bradford.

PIERSON, CAPT. WILLIAM HENRY MAXWELL M.C. Croix de Guerre, Norwood. Oct. 18. Warwick Webb, Son & Co., 37 and 39, Essex-st., Strand.

QUIGG, HERBERT JOHN. Ryton-on-Tyne, Engineers' Manager. Sept. 30. W. Reay-Smith, Newcastle-upon-Tyne.

SAUNDERS, HENRY SPEARMAN. Philbeach-gdns., Earl's Court. Nov. 1. Thorowgood, Tabor & Hardcastle, 11, Cophall-hill.

SARSFIELD, BRIDGET. Bradford. Oct. 17. James Freeman & Briggs, Bradford.

SAFFORD, JOHN BURHAM. Wellington. Oct. 31. Sole, Turner & Knight, 60, Aldermanbury.

SAMPSON, JOSEPH. Thornton Heath, Surrey. Oct. 16. Metcalfe & Sharpe, 40, Chancery-lane.

SADLER, JANE. Thorlby, Yorks. Oct. 21. Dickinson & Watson, Southport.

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